

For the calendar year 2000, or fiscal year

beginning _____, 20_____, and ending _____, 20_____

Attach to your return and mail to

Arizona Department of Revenue, P.O. Box 29206, Phoenix, AZ, 85038-9206

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 141, 120, 120A, 120S, 120X or 165

Your social security number or federal employer ID number

Do not use this form to claim a credit or a credit carryover for a neighborhood electric vehicle (NEV). Use Form 328 to claim a credit or credit carryover for a NEV.

NOTE: There may be a compliance audit when the department processes this credit form. This will cause a longer than normal processing time for your return.

Part I Prior Year Subtraction - Alternative Fuel Vehicle and Refueling Equipment Subtraction Allocated to 2000 from 1998

Only individuals, partnerships, corporations (other than S corporations), estates and trusts may take this subtraction. *An S corporation cannot take this subtraction.*

The alternative fuel vehicle and refueling equipment subtraction was repealed beginning with the 1999 taxable year. However, if you were entitled to a subtraction for refueling equipment for vehicles purchased or converted during 1998, you may still take one-third of the subtraction from 1998 which is allocable to 2000. Complete lines 1 through 3 below to figure the amount allocated to 2000 from 1998.

1	Tentative allocation amount from 1998 (1/3 of total allowable subtraction)	1		
2	Amount unallowable. <i>See instructions</i>	2		
3	Amount allocated to 2000 taxable year. <i>Subtract line 2 from line 1. Enter the result here and also on your return, Form 140, page 2, line C23, Form 140PY, page 2, line D35, Form 140NR, page 2, line D27, Form 141, line 11e, Form 120, Schedule B, line B8, Form 120A, page 2, Schedule B, line B8, or Form 165, page 2, Schedule B, line B4</i>	3		

Part II Credit Eligibility

Only individuals, corporations, and S corporations may take this credit. A partnership may pass this credit through to its partners. **An estate or a trust cannot take this credit.**

To be eligible for a tax credit all of the following must apply:

- You must have placed the order to lease, purchase and/or convert the vehicle before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- The taxpayer must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.
- The vehicle must have been in the taxpayer's possession **before** December 1, 2000, or the taxpayer must have paid in full for the vehicle **before** December 1, 2000.
- You must apply for a grant from the Arizona Department of Commerce Energy Office before you can claim a credit for an AFV. In the case of a leased vehicle, the lessee must apply for a grant unless the lessee is a governmental agency. The lessee must apply for a grant if the lessee and lessor are sharing the credit.
- The vehicle must be registered in Arizona for 36 months.
- The taxpayer cannot transfer the vehicle to any person, other than a member of the taxpayer's immediate family or a person who resides in the same household as the taxpayer, for 36 months after the initial registration of the vehicle as an AFV.
- If the vehicle is a bi-fuel vehicle that operates on liquefied petroleum gas, the taxpayer must provide evidence the vehicle uses liquefied petroleum gas for at least 50% of the fuel used in the vehicle for a 36 month period.
- If the vehicle is a bi-fuel vehicle that operates on compressed natural gas (CNG), the taxpayer must provide evidence the vehicle uses a certain percentage of CNG for at least 36 months. The vehicle must use at least 25% CNG during the first year. In the second year, the vehicle must use at least 33 1/3% CNG. In the third year the vehicle must use at least 50% CNG.
- The vehicle must comply with the emissions inspection requirements for alternative fuel vehicles prescribed in Arizona Revised Statutes, Title 49, Chapter 3, Article 5 for a period of 36 months. Contact the Arizona Department of Environmental Quality for vehicle emissions requirements in your area.

If you claim a credit, you will have to file a Form 313 to the Arizona Department of Revenue for the next 3 years that indicates you have complied with all of the above requirements. You may also have to attach documentation to that form.

Part III Credit Intent Notice

- 4 Did you file Arizona Form *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001? If you did not file this form by January 2, 2001, you may complete Form 313 and attach an explanation of why you did not file the intent form by the deadline. For more information, see page 5 of the instructions.

Yes
☐No
☐

Part IV Grant Information

- 5 Have you applied for a grant from the Arizona Department of Commerce Energy Office for each vehicle for which a credit is claimed?..... **Yes** ☐ **No** ☐
 If you checked "No", STOP; you do not qualify. You must apply for a grant from the Arizona Department of Commerce Energy Office before you can claim an AFV credit. In the case of a leased vehicle the lessee must apply for a grant from the Arizona Department of Commerce Energy Office before the lessee or the lessor can claim an AFV credit unless the lessee is a governmental agency.
- 6 If you checked "Yes", did you receive an affidavit, a notice, or in the case of leased vehicle, an AFV Verification?..... **Grant** ☐ **Affidavit** ☐ **AFV Verification** ☐
 If you did not receive an affidavit, a notice, or in the case of a leased vehicle, an AFV Verification, STOP; you do not qualify. If the vehicle is not a leased vehicle and you received an affidavit or a notice, complete Form 313 and attach a copy of that affidavit or notice to Form 313. If the vehicle is a leased vehicle and you received an AFV Verification from the Arizona Department of Commerce, complete Form 313 and attach a copy of the AFV Verification to Form 313.
- 7 If the vehicle is a leased vehicle, has the lessor applied for a grant? **Yes** ☐ **No** ☐

Part V Purchase or Lease of New AFVs

8	Enter the number of new AFVs purchased or leased during the taxable year for which you are claiming a credit		
	Vehicle 1 Check One Box Leased <input type="checkbox"/> Purchased <input type="checkbox"/>	Vehicle 2 Check One Box Leased <input type="checkbox"/> Purchased <input type="checkbox"/>	Vehicle 3 Check One Box Leased <input type="checkbox"/> Purchased <input type="checkbox"/>
9	Enter the vehicle identification number (VIN) for each vehicle		
10	Enter the actual purchase price of each vehicle shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.		
11	Enter the amount of credit shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....		
12	Enter the incremental cost of the vehicle shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery. If the vehicle is a leased vehicle, enter "0" here.....		
13	Add line 11 and line 12.....		
14	Enter the smaller of line 10 or line 13.....		
15	Enter the amount of grant received from the Arizona Department of Commerce/Office of Alternative Fuel Recovery. If this is a leased vehicle, enter the amount of grant the lessor received for this vehicle.....		
16	Subtract line 15 from line 14. If less than zero, enter "0".....		
17	Add the amounts on line 16 in each column. Enter the result.....		
18	Total from continuation sheets if applicable.....		
19	Add lines 17 and 18. Enter the total.....		

Due to recent legislation, lines 20 through 36 have been removed.

Part VI Purchase or Lease of Used AFVs - Part VI applies only to used AFVs purchased or leased prior to July 1, 2000

- 37 Enter the number of used AFVs purchased or leased during the taxable year prior to July 1, 2000 for which you are claiming a credit

		Vehicle 1 Check One Box Leased <input type="checkbox"/> Purchased <input type="checkbox"/>	Vehicle 2 Check One Box Leased <input type="checkbox"/> Purchased <input type="checkbox"/>	Vehicle 3 Check One Box Leased <input type="checkbox"/> Purchased <input type="checkbox"/>
38 Enter the vehicle identification number (VIN) for each vehicle.....	38			
39 Enter the cost of each vehicle shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	39			
40 Enter the amount of credit shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	40			
41 Enter the incremental cost of the vehicle shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery. If the vehicle is a leased vehicle, enter "0" here.....	41			
42 Add line 40 and line 41.....	42			
43 Enter the smaller of line 39 or line 42.....	43			
44 Enter the amount of grant received from the Arizona Department of Commerce/Office of Alternative Fuel Recovery. If this is a leased vehicle, enter the amount of grant the lessor received for this vehicle.....	44			
45 Subtract line 44 from line 43. If less than zero, enter "0".....	45			
46 Add the amounts on line 45 in each column. Enter the result.....	46			
47 Total from continuation sheets if applicable.....	47			
48 Add lines 46 and 47. Enter the total.....	48			

Due to recent legislation, lines 49 through 56 have been removed.

Part VII Conversion of New Conventional Vehicles

- 57 Enter the number of new conventional vehicles that you converted to operate on alternative fuel for which you are claiming a credit.....

		Vehicle 1	Vehicle 2	Vehicle 3
58 Enter the vehicle identification number (VIN) for each vehicle.....	58			
59 Enter the actual purchase price of each vehicle shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	59			
60 Enter the amount of credit shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	60			
61 Enter the incremental cost of the vehicle shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	61			
62 Add line 60 and line 61.....	62			
63 Enter the smaller of line 59 or line 62.....	63			
64 Enter the amount of grant received from the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	64			
65 Subtract line 64 from line 63. If less than zero, enter "0".....	65			
66 Add the amounts on line 65 in each column. Enter the result.....	66			
67 Total from continuation sheets if applicable.....	67			
68 Add lines 66 and 67. Enter the total.....	68			

Due to recent legislation, lines 69 through 87 have been removed.

Part VIII has been removed due to recent legislation.

Part IX Conversion of Used Conventionally Fueled Vehicles

88	Enter the number of used conventionally fueled vehicles that you converted to operate on alternative fuel for which you are claiming a credit	88	
89	Enter the vehicle identification number (VIN) for each vehicle ..	Vehicle 1	Vehicle 2
90	Enter the cost of conversion shown on the Affidavit, Notice or AFV Verification issued by the Arizona Department of Commerce/Office of Alternative Fuel Recovery.....	90	
91	Enter the amount of grant received from the Arizona Department of Commerce.....	91	
92	Subtract line 91 from line 90.....	92	
93	Add the amounts on line 92 in each column. Enter the result.....	93	
94	Total from continuation sheets if applicable.....	94	
95	Add lines 93 and 94. Enter the total.....	95	

Part X Total Current Year's Credit

96	Add the amounts on Part V, line 19; Part VI, line 48; Part VII, line 68; and Part IX, line 95. Enter the total	96	
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Part XI Lessor/Lessee Agreement

97 Have you entered into a lease agreement for the AFV that provides that the lessor may share the credit with the lessee? (*see instructions*) **Yes** ☐ **No** ☐

If you answered no, skip lines 97a through 101.

If you answered yes, complete lines 97a through 101.

If the lessor is completing this form, complete Form 313 through line 101. Furnish the lessee with a copy of the Form 313 completed through line 101.

If the lessee is completing this form, complete Form 313 through line 101. Furnish the lessor with a copy of the Form 313 completed through line 101.

97a Is this form being completed by the lessor or the lessee? (Check the applicable box.) **Lessor** ☐ **Lessee** ☐

If this form is being completed by the lessor, and you have entered into lease agreements with multiple lessees, complete a separate schedule for each lessee that shows the information requested on lines 98a through 101 below. Attach these schedules to Form 313 when you file your return. Furnish each lessee with a copy of the schedule applicable to that lessee and a copy of the Form 313 completed through line 97a.

98a Vehicle VIN _____

98b Name of lessor _____

98c Lessor's TIN _____

98d Lessor's share of the amount of credit on Part X, line 96. _____

99 Name of lessee _____

100 Lessee's TIN _____

101 Lessee's share of the amount of credit on Part X, line 96. _____

Part XII S Corporation Credit Election and Shareholder's Share of Credit

- 102 The S corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY , to:
(CHECK ONLY ONE BOX)
- ☐ Claim the credit as shown on Part X, line 96, or Part XI, line 98d (if a lessor), or Part XI, line 101 (if a lessee) for the taxable year mentioned above;
- OR
- ☐ Pass the credit as shown on Part X, line 96, or Part XI, line 98d (if a lessor), or Part XI, line 101 (if a lessee) for the taxable year mentioned above through to its shareholders.

Signature

Title

Date

Complete Form 313 through line 102. Then, if passing the credit through to the shareholders, complete lines 103 through 105 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 313.

- 103 Name of shareholder
- 104 Shareholder's TIN
- 105 Shareholder's share of the amount on Part X, line 96, or Part XI, line 98d (if the S corporation is a lessor), or Part XI, line 101 (if the S corporation is a lessee).

Part XIII Partner's Share of Credit

Complete Form 313 through line 101. Then complete lines 106 through 108 separately for each partner. Furnish each partner with a copy of the completed Form 313.

- 106 Name of partner
- 107 Partner's TIN
- 108 Partner's share of the amount on Part X, line 96, or Part XI, line 98d (if the partnership is a lessor), or Part XI, line 101 (if the partnership is a lessee).

Part XIV has been removed due to recent legislation.

Part XV Refund Election For Current Year's Credit

- 109 If the allowable tax credit for the taxable year ending MM / DD / YYYY exceeds the income taxes due, or if there are no income taxes due, I make an irrevocable election to:
- 109a ☐ Have the amount of the credit not applied to income taxes for the taxable year mentioned above refunded to me in a lump sum.
- 109b ☐ Have the amount of the credit not applied to income taxes for the taxable year mentioned above refunded to me in 2 annual installments.
- 109c ☐ Have the amount of the credit not applied to income taxes for the taxable year mentioned above refunded to me in 3 annual installments.

- 110 Individuals and corporations, including S corporations that elected to take the credit, enter the amount from Part X, line 96, or if a lessor, from part XI, line 98d or if a lessee, from Part XI, line 101. S corporation shareholders, enter the amount from Part XII, line 105. Partners of a partnership enter the amount from Part XIII, line 108
- 111 Enter the tax from your 2000 income tax return, less any tax credits that you are claiming, except the AFV credit from Form 313 .
- 112 Subtract line 111 from line 110
- 113 If you checked box 109a, enter the amount from line 110 here. If you checked box 109b, divide the amount on line 112 by 2 and add the result to the amount on line 111 and enter the total on line 113. If you checked box 109c, divide the amount on line 112 by 3 and add the result to the amount on line 111 and enter the total on line 113

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111	
112	
113	

Individuals also enter this amount on Form 140, page 1, line 38 or Form 140PY, page 1, line 39 or Form 140NR, page 1, line 38 or Form 140X, page 1, line 38.

Corporations also enter this amount on Form 120, page 1, line 25 or Form 120A, page 1, line 17 or Form 120X, page 1, line 25.

S corporations that are taking the credit also enter this amount on Form 120S, page 1, line 21.

Note: Trusts or estates are not eligible for this credit.

Part XVI Credit Carryover Available From Taxable Years 1995, 1996, 1997, 1998, and 1999

	(a)	(b)	(c)	(d)
	Carryover credit from taxable year	Original credit amount	Amount previously used	Available carryover Subtract column (c) from column (b)
114	1995 (5 year carryover)			
115	1996 (5 year carryover)			
116	1997 (5 year carryover)			
116a	1998 (5 year carryover)			
116b	1999 (5 year carryover)			
116c	Total available carryover			

117 Total carryover from prior taxable years. *Add the amounts on lines 114 through 116c. Enter the total here.....*

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Individuals also *enter this amount on Arizona Form 301, Part I, line 9.*

Corporations, including S corporations that elected to take the credit, *enter this amount on Arizona Form 300, Part I, line 8.*